

Charity registration number: 1169764

Back On Track

Annual Report and Financial Statements

for the period from 19 October 2016 to 5 April 2018

JM Russell FCA
ReesRussell LLP
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Reference and Administrative Details

Trustees	Hayley Roberts Dee Carpenter Kathryn Anne Costello Lesley Reynolds Michael Rust
Principal Office	Bayern Elmhurst Drive South Wootton King's Lynn Norfolk PE30 3LA
Charity Registration Number	1169764
Bankers	Lloyds 48 Harley Street London W19 9PU
Independent Examiner	JM Russell FCA ReesRussell LLP 37 Market Square Witney OX28 6RE

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 5 April 2018.

Objectives and activities

Objects and aims

The preservation of health, rehabilitation and resettlement into society of former members of the armed forces who have been wounded, physically or psychologically, in particular but not exclusively by providing or assisting in the provision of medical treatment (including reconstructive surgery) emotional and psychological support and facilities or other support at the discretion of the Trustees.

Objectives, strategies and activities

Of particular note is the help and support offered to Mark Allen, in honour of whom the charity was initially founded, and to Martyn Compton. For Mark funds were supplied to support his racing ambition and to improve access to his garden; for Martyn, who suffered severe burn damage, Back On Track was able to help him to find the right surgeon and to have corrective surgery on the NHS to provide him with the ability to close his eyes again: once the NHS treatment is concluded Back On Track will look to help reduce the scarring caused by the burns.

Fundraising disclosures

Back On Track is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund raising requirements and received no complaints about our fundraising activities during the year

Back On Track does not employ any professional fundraisers or use commercial participators nor do we cold-call members of the public. Other than sponsored events no fundraising activities are carried out on the charity's behalf by external parties. Back On Track has not signed up to any voluntary fundraising scheme or standards; however, as noted above all, of our fundraising activities are carried out to the highest possible standards.

Public benefit

Working with injured servicemen and women, particularly in the field of skin injuries, Back On Track seeks to offer psychological, physical and medical support to ex-members of the British forces. Such support extends to both scar and aesthetic treatments following the care afforded by the NHS. The charity can also help in other ways such as funding of equipment, facilities for hobbies, the provision of wheelchairs and home alterations, eg wet rooms and accessibility needs.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

In our first reporting period it is encouraging to note that a positive return has been made, placing the charity in a good position for the year ahead.

Awareness has been raised through radio, television and a network of individuals and corporations that we can only thank for their support and guidance. Funding for the year includes donated winnings from TV appearances on ITV's "All Star Mr & Mrs" and "Tipping Point", a race day and charity dinner. Working alongside our medical patron, Dr Aemer Khan of Harley Street Skin Clinic and his team of specialist doctors, our work has gone beyond the initial driver behind the charity and to reaching out to others injured in the line of service.

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Trustees' Report

Policy on reserves

The charity aims to hold sufficient reserves to provide adequate financial stability and the means for it to meet its charitable objectives for the near future. Total reserves as at 5 April 2018 were £41,800

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance and management

Nature of governing document

The charity is constituted as a Charitable Incorporated Organisation (CIO) and is controlled by its governing document, dated 1 April 2016.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of trustees

The appointment and induction of new Trustees is regularly reviewed and requires Trustees to demonstrate the way in which their expertise adds value to the work of the charity.

Apart from the first charity Trustees, every Trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity Trustees. There is no maximum number of Trustees but there must be at least four; if the number of Trustees fall below this minimum the remaining trustee or trustees may act only to call a meeting of the charity to appoint new Trustees.

Induction and training of trustees

The charity Trustees make available to each new Trustee, on or before his or her first appointment, a copy of the current constitution and a copy of the latest financial statements, together with Trustees' Report. Thereafter, the training requirements of the Trustees are reviewed regularly at Trustee meetings.

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Trustees' Report

Statement of Trustees' Responsibilities

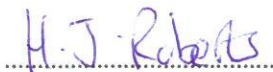
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 20 November 2018 and signed on its behalf by:



Hayley Roberts
Trustee

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Independent Examiner's Report to the trustees of Back On Track

I report on the accounts of the charity for the period ended 5 April 2018 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

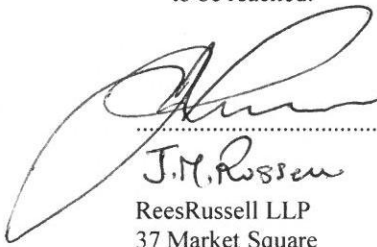
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J. M. Russell

ReesRussell LLP
37 Market Square
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Date: 11.11.2018

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Statement of Financial Activities for the Period from 19 October 2016 to 5 April 2018

	Note	Unrestricted funds £	Total 5 April 2018 £
Income and Endowments from:			
Donations and legacies	2	81,922	81,922
Expenditure on:			
Raising funds	3	(216)	(216)
Charitable activities	4	(37,609)	(37,609)
Other expenditure	5	<u>(2,477)</u>	<u>(2,477)</u>
Total Expenditure		<u>(40,302)</u>	<u>(40,302)</u>
Net movement in funds		<u>41,620</u>	<u>41,620</u>
Reconciliation of funds			
Total funds carried forward	11	<u>41,620</u>	<u>41,620</u>

All of the charity's activities derive from continuing operations during the above period.

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(Registration number: 1169764)

Balance Sheet as at 5 April 2018

	Note	5 April 2018 £
Current assets		
Debtors	9	13,525
Cash at bank and in hand		<u>29,650</u>
		43,175
Creditors: Amounts falling due within one year	10	<u>(1,555)</u>
Net assets		<u>41,620</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>41,620</u>
Total funds	11	<u>41,620</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 20 November 2018 and signed on their behalf by:

H. J. Roberts

Hayley Roberts
Trustee

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Notes to the Financial Statements for the Period from 19 October 2016 to 5 April 2018

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Back On Track meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

As these accounts reflect the first period of reporting they do not include any value attached to the professional time and expertise afforded to the charity from without, the modus operandi of the charity being determined; the value attributed to such work is considered de minimus for these accounts. In future years the value of such work will, where possible, be valued and put against the charitable delivery of the charity.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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Notes to the Financial Statements for the Period from 19 October 2016 to 5 April 2018

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Period from 19 October 2016 to 5 April 2018

2 Income from donations and legacies

	Unrestricted funds	Total
	General	5 April 2018
	£	£
Donations and legacies;		
Donations from companies, trusts and similar proceeds	71,500	71,500
Donations from individuals	8,410	8,410
Gift aid reclaimed	1,025	1,025
Other income from donations and legacies	987	987
	<u>81,922</u>	<u>81,922</u>

3 Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted funds	Total
	General	5 April 2018
	£	£
Donations	216	216
	<u>216</u>	<u>216</u>
		Total
		5 April 2018
		£

4 Expenditure on charitable activities

	Unrestricted funds	Total
	General	5 April 2018
	£	£
Events and awards	11,054	11,054
Grant funding of activities	25,000	25,000
Governance costs	1,555	1,555
	<u>37,609</u>	<u>37,609</u>

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Notes to the Financial Statements for the Period from 19 October 2016 to 5 April 2018

5 Other expenditure

	Unrestricted funds	Total
	General £	5 April 2018 £
Other resources expended	2,477	2,477
	2,477	2,477

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total
	General £	5 April 2018 £
Independent examiner fees		
Examination of the financial statements	1,555	1,555
	1,555	1,555

7 Trustees remuneration and expenses

During the period the charity made the following transactions with trustees:

Hayley Roberts

£106 of expenses were reimbursed to Hayley Roberts during the period.

In respect of travel costs incurred

Dee Carpenter

£73 of expenses were reimbursed to Dee Carpenter during the period.

In respect of courier costs incurred on behalf of the Charity

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,400 for the year.

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Notes to the Financial Statements for the Period from 19 October 2016 to 5 April 2018

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	5 April 2018 £
Prepayments	<u>13,525</u>

10 Creditors: amounts falling due within one year

	5 April 2018 £
Accruals	<u>1,555</u>

11 Funds

	Incoming resources £	Resources expended £	Balance at 5 April 2018 £
Unrestricted funds			
General	<u>81,922</u>	<u>(40,302)</u>	<u>41,620</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	43,175	43,175
Current liabilities	<u>(1,555)</u>	<u>(1,555)</u>
Total net assets	<u>41,620</u>	<u>41,620</u>

13 Analysis of net funds

	At 19 October 2016 £	Cash flow £	At 5 April 2018 £
Cash at bank and in hand	-	29,650	29,650
Net debt	<u>-</u>	<u>29,650</u>	<u>29,650</u>